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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 13th December, 2021.

Notification No. 37/2021-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-96) GSTR-2021/S.164(76)TH:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement:

- (1) These rules may be called the Gujarat Goods and Services Tax (Ninth Amendment) Rules, 2021.
- (2) These rules shall be deemed to have come into force with effect from the 1st day of December, 2021.

2. In the Gujarat Goods and Services Tax Rules, 2017, in FORM GST DRC-03,-

- (a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;
- (b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;
- (c) against item 5, in column (2), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through **Form GST DRC-01A**, audit, inspection or investigation, others (specify)” shall be inserted;
- (d) for the table, under serial number 7, the following table shall be substituted, namely: -

“Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13
												.”.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Deputy Secretary to Government.

